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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1747 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.950 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.Infrastructure Leasing & Finance Services Ltd. ..Respondent.

Mr.P.S.Sahadevan for appellant.

Mr.S.G.Dalal for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 16TH OCTOBER, 2007.

P.C. :-

There is a delay of 273 days in preferring the appeal. There is affidavit in support filed by Mrs.C.K.K.Nair. Respondents has been served. There is no affidavit opposing the same. In the instant case, we find that the I.T.A.T. order was received on 6/5/2005 and the matter was sent to the Ministry of Law on 17/6/2005. The draft appeal memo was prepared on 13/7/2005. The draft appeal was returned by the Law Ministry stating that no approval is necessary. It is the set out that the last date for filing the appeal was 2/9/2005. The appeal was filed on 2/6/2006. The reason given is shortage of stamp papers. Considering

the fact that this averment is not controverted and as the appeal memo was received on 13/7/2005 and considering the last date of filing the appeal was 2/9/2005, by which time the draft appeal memo was ready, in our opinion, the delay needs to be condoned. Apart from that, on similar issue, other appeal has been admitted. Hence delay is condoned. Motion is made absolute in terms of prayer clause (a). Office to register the appeal.

(J.P.DEVADHAR, J.) **(F.I.REBELL0, J.)**